

Remarks

Reconsideration of the application is requested. Claims 1, 6, 7, 16, 17-22, 29, 30, 34, 35 and 39 have been rejected by the Examiner under 35 USC 101 because the claimed invention is directed to non-statutory subject matter. The claims have been amended so that they are directed to statutory subject matter by utilizing a tax meter. Claims 1, 6, 7, 16, 24, 29, 30 and 39 have been rejected by the Examiner under 35 USC 102 (e) as being anticipated by Golden et. Al (U.S. Patent No. 5,774,872).

Golden discloses the following in col. 2 lines 29-42.

“Disclosed and claimed herein is a system for automatically reporting taxable transactions to a central location. The central location can be the governmental taxing authority itself, such as a State Treasury Department. However, in another embodiment, the central location will be a private service licensed by the state to perform such reporting and/or collecting activities.

The present system relies on the electronic transmission of data which represents taxable transactions and the taxes generated thereby. For example, such data can be digitally transmitted over telephone lines, although other electronic data links could be used. The present system relies on such electronic transmission of data, as well as on electronic storage of data within memory storage devices, such as computer memories.”

Golden does not disclose or anticipate steps e, f, and g of claim 1 as amended, namely purchasing by one of the taxing jurisdictions goods and/or services from the seller; transmitting from the seller to the purchasing taxing jurisdiction a log of specified sales and use tax transactions; and comparing the taxes charged by the seller for the goods and/or services purchased by the seller with the log of transactions.

Golden does not disclose or anticipate steps e, f, and g of claim 24 as amended, namely purchasing by one of the taxing jurisdictions wherein the identity of the taxing jurisdiction is not known to the seller goods and/or services from the seller; transmitting from the seller to the purchasing taxing jurisdiction a log of specified sales and use tax transactions; and comparing the taxes charged by the seller for the goods and/or services purchased by the seller with the log of transactions.

Claims 1, 6, 7, 16, 17-22, 24, 29, 30, 34, 35, and 39 have been rejected by the Examiner under 35 USC 103 (a) as being unpatentable over Golden in view of Hurta et al. (US Patent No. 6,725,202 B1) Hurta discloses the following in lines 36-46 of col. 2.

“This invention allows a user to have a smartcard and a smartcard-based transponder. This smartcard-based transponder can accept money from the smartcard. The amount transferred from the smartcard can be stored in the transponder memory. At a toll plaza, a toll amount can be subtracted within a short period of time, so that a vehicle bearing the transponder will not pass through an interrogator read zone (the zone in which the transponder and interrogator may perform RF communications) before an appropriate toll amount can be decremented from the amount stored within the transponder.”

Neither Golden or Hurta taken separately or together disclose or anticipate the invention claimed by applicants in claims 1 and 24 as amended and those claims dependent thereon. The cited references do not disclose or anticipate steps e, f, and g of claims 1 and 24 as amended, namely purchasing by one of the taxing jurisdictions goods and/or services from the seller; transmitting from the seller to the purchasing taxing jurisdiction a log of specified sales and use tax transactions; and comparing the taxes charged by the seller for the goods and/or services purchased by the seller with the log of transactions.

Golden does not disclose or anticipate steps e, f, and g of claim 24 as amended, namely purchasing by one of the taxing jurisdictions wherein the identity of the taxing jurisdiction is not known to the seller goods and/or services from the seller; transmitting from the seller to the purchasing taxing jurisdiction a log of specified sales and use tax transactions; and comparing the taxes charged by the seller for the goods and/or services purchased by the seller with the log of transactions.

The art cited by the Examiner also does not disclose or anticipate the invention claimed by applicant in new claims 40 and those claims dependent thereon. Steps f, g, h, of claim 40 are not disclosed or anticipated by the cited art namely,

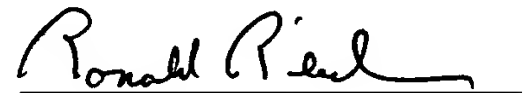
- f) said taxing jurisdiction interrogating said secure processor to ensure the integrity thereof,
- g) determining whether said secure processor is functioning properly, and

h) shutting down said tax meter at the instruction of said taxing jurisdiction if it is determined that said secure coprocessor is not functioning properly.

Support for new claims 40-48 appears on pages 11 and 12 of applicant's specification.

In view of the above claims 1, 6, 7, 16, 17-22, 24, 29, 30, 34, 35, 39 and 40-48 as amended should be allowable. If the Examiner has any questions would he please call the undersigned at the telephone number noted below.

Respectfully submitted,



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